

REAL ESTATE, PUBLIC UTILITY PERSONAL, AND TANGIBLE PERSONAL PROPERTY TAXES:

Assessed Value and Taxes Levied for Taxes Payable in Calendar Year 2006, by County

Table PD-30 shows total assessed value of, and taxes levied on, real, public utility personal, and tangible personal property for taxes payable in calendar year 2006. Taxes for real and public utility personal property were levied in tax year 2005, but payable in calendar year 2006. Special assessments were also levied in tax year 2005 and payable in calendar year 2006. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2006. (The tangible personal property tax is being phased out between 2006 and 2009 as part of the tax changes contained in Amended Substitute House Bill 66, the two-year state budget bill for Fiscal Years 2006-2007.)

Total statewide taxes levied on these three categories of property were \$14.4 billion on a total assessed value of \$249.0 billion. Total real property taxes were \$12.3 billion, while public utility personal property and tangible personal property taxes totaled \$0.8 billion and \$1.3 billion, respectively. Special assessments totaled \$350.7 million.

The total value of real property was \$222.5 billion compared to \$9.9 billion and \$16.7 billion for public utility personal and tangible personal property, respectively.

Real property taxes shown in the table are after application of "tax reduction factors" and are prior to subtracting the 10 percent property tax rollback for all real property, the 2.5 percent rollback for residential real property, and the homestead exemption deduction.

Among all Ohio counties, Cuyahoga County had the highest total property value at \$33.7 billion, of which real property accounted for \$31.0 billion. It also had the highest amount of total taxes levied at \$2.5 billion, of which real property accounted for \$2.2 billion.

Vinton County had the lowest value of real property (\$123.1 million) and the lowest total property value (\$159.2 million); Wyandot County had the lowest public utility personal property value (\$14.9 million); Meigs County had the lowest value of tangible personal property (\$7.1 million).

The following counties produced the lowest taxes: Vinton County had \$5.3 million in real property taxes and \$7.0 million in total taxes; Wyandot County had \$0.8 million in public utility personal property taxes; and, Meigs County had \$0.3 million in tangible personal property taxes.

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$58.0 million. Three counties - Holmes, Morgan, and Vinton - recorded no special assessment levies.

Data for this table were taken from abstracts filed by county auditors with the Ohio Department of Taxation.

**REAL ESTATE, PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY ASSESSED VALUE AND
 TAXES CHARGED/LEVIED INCLUDING SPECIAL ASSESSMENTS FOR TAXES PAYABLE IN CALENDAR YEAR 2006 (a),
 BY COUNTY**

<u>County</u>	<u>VALUE OF PROPERTY</u>				<u>TAXES CHARGED/LEVIED</u>				<u>Special Assessments (in 000's)</u>
	<u>Real Property (in 000's)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	<u>Real Property (in 000's) (b)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	
Total	\$222,488,360	\$9,855,101	\$16,666,716	\$249,010,177	\$12,276,787	\$755,171	\$1,345,185	\$14,377,143	\$350,664
Adams	329,606	156,193	30,617	516,417	12,880	6,855	1,443	21,178	22
Allen	1,516,886	86,570	287,351	1,890,807	69,886	4,870	16,209	90,965	2,931
Ashland	820,049	59,306	69,636	948,992	37,619	4,110	5,217	46,945	36
Ashtabula	1,581,014	104,466	145,497	1,830,977	80,534	8,059	11,285	99,877	2,334
Athens	701,534	84,401	28,498	814,433	39,699	6,547	2,549	48,796	928
Auglaize	750,439	27,494	110,027	887,960	32,282	1,608	6,901	40,791	832
Belmont	801,945	71,292	79,062	952,299	34,334	4,262	4,815	43,411	17
Brown	551,779	27,647	15,788	595,214	21,697	1,415	780	23,893	461
Butler	6,939,408	245,782	602,264	7,787,454	359,428	17,729	43,762	420,919	20,148
Carroll	434,433	42,232	23,331	499,997	17,712	2,233	1,372	21,317	16
Champaign	600,749	29,688	53,914	684,350	25,622	1,879	3,631	31,133	41
Clark	2,090,594	80,719	156,578	2,327,891	105,713	5,699	10,778	122,190	484
Clermont	3,770,595	282,270	157,880	4,210,746	194,849	19,290	13,685	227,825	4,348
Clinton	724,085	32,928	96,918	853,931	30,075	1,682	5,041	36,798	378
Columbiana	1,378,981	82,536	89,813	1,551,330	57,630	4,739	5,299	67,668	864
Coshocton	488,292	98,508	55,091	641,891	20,478	5,018	3,073	28,569	32
Crawford	574,291	27,357	74,145	675,794	27,383	1,990	5,464	34,836	180
Cuyahoga	31,036,968	857,097	1,855,247	33,749,312	2,247,764	90,375	184,308	2,522,447	57,997
Darke	828,954	54,016	59,295	942,265	30,311	2,639	3,066	36,016	370
Defiance	594,836	54,103	70,048	718,986	26,842	3,364	4,386	34,593	758
Delaware	5,462,089	143,657	194,609	5,800,356	268,323	10,904	14,884	294,112	10,851
Erie	1,721,652	67,651	146,213	1,935,515	81,554	5,568	12,376	99,499	1,600
Fairfield	2,710,651	105,681	99,524	2,915,857	128,421	7,712	7,832	143,965	1,007
Fayette	435,537	33,385	52,201	521,123	20,300	1,870	3,112	25,282	1,091

<u>County</u>	<u>VALUE OF PROPERTY</u>				<u>TAXES CHARGED/LEVIED</u>				<u>Special Assessments (in 000's)</u>
	<u>Real Property (in 000's)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	<u>Real Property (in 000's) (b)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	
Franklin	\$25,820,610	\$785,224	\$1,665,061	\$28,270,894	\$1,528,694	\$77,345	\$160,205	\$1,766,244	\$42,746
Fulton	771,837	41,933	106,200	919,970	38,648	3,048	7,606	49,302	1,312
Gallia	411,360	154,317	32,797	598,474	16,328	6,300	1,568	24,196	37
Geauga	2,845,904	71,893	122,983	3,040,779	151,895	6,927	11,783	170,606	1,687
Greene	3,188,492	101,064	123,370	3,412,926	182,565	7,917	9,658	200,140	2,056
Guernsey	448,885	48,015	65,838	562,737	21,883	2,885	3,818	28,585	140
Hamilton	18,838,078	733,752	1,299,884	20,871,713	1,055,252	66,115	113,204	1,234,571	57,671
Hancock	1,345,398	58,898	188,512	1,592,809	57,825	3,453	11,585	72,863	1,244
Hardin	377,839	23,991	42,738	444,568	17,165	1,440	2,468	21,073	953
Harrison	205,595	20,431	19,076	245,102	8,108	1,220	1,146	10,473	32
Henry	456,218	23,614	64,573	544,406	24,137	1,658	4,790	30,585	621
Highland	544,212	28,371	45,960	618,543	20,529	1,307	2,158	23,994	560
Hocking	428,363	49,717	22,127	500,207	19,318	3,027	1,345	23,690	26
Holmes	636,530	27,148	74,109	737,787	27,764	1,536	3,895	33,195	0
Huron	882,522	36,668	88,153	1,007,343	35,720	2,199	5,476	43,395	259
Jackson	403,163	41,580	45,020	489,763	16,776	1,856	2,168	20,800	21
Jefferson	793,145	221,851	102,148	1,117,144	32,945	12,095	6,101	51,141	327
Knox	954,113	39,517	74,395	1,068,025	42,935	2,454	4,495	49,883	1,271
Lake	5,573,944	379,428	361,691	6,315,064	301,328	31,309	32,704	365,341	8,396
Lawrence	624,524	60,891	34,658	720,072	20,320	2,211	1,253	23,784	351
Licking	3,281,841	128,113	189,573	3,599,527	153,868	7,894	11,723	173,484	2,008
Logan	819,869	37,703	110,114	967,686	37,145	2,377	6,950	46,472	653
Lorain	5,601,870	293,045	371,534	6,266,448	294,461	23,860	29,740	348,061	2,759
Lucas	7,726,011	273,048	678,744	8,677,803	466,747	25,169	63,774	555,690	30,474
Madison	699,142	32,081	55,211	786,434	34,624	2,076	3,610	40,310	1,451
Mahoning	3,740,640	182,003	258,141	4,180,784	201,883	14,240	20,693	236,815	2,239
Marion	852,128	61,773	110,699	1,024,600	37,730	3,996	7,149	48,875	1,180
Medina	4,017,110	103,958	212,206	4,333,274	205,318	9,439	19,437	234,193	2,421
Meigs	226,027	38,768	7,061	271,856	9,044	1,891	335	11,271	21
Mercer	705,678	22,990	52,904	781,572	34,599	1,340	3,090	39,028	666
Miami	1,830,420	61,843	200,084	2,092,347	80,812	4,322	13,797	98,932	1,268
Monroe	185,266	45,549	12,249	243,064	6,398	2,249	603	9,251	10
Montgomery	9,674,873	346,478	696,207	10,717,557	615,314	32,637	64,776	712,726	25,158
Morgan	171,879	56,379	7,919	236,177	6,161	2,815	400	9,376	0
Morrow	570,872	26,694	16,871	614,437	23,497	1,478	1,043	26,018	174
Muskingum	1,196,728	80,144	104,118	1,380,991	51,206	5,082	6,756	63,044	264

County	VALUE OF PROPERTY				TAXES CHARGED/LEVIED				Special Assessments (in 000's)
	Real Property (in 000's)	Public Utility Personal Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	Real Property (in 000's) (b)	Public Utility Personal Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	
Noble	\$159,474	\$35,215	\$9,600	\$204,290	\$5,438	\$1,662	\$438	\$7,538	\$2
Ottawa	1,322,871	152,584	58,884	1,534,339	50,480	8,776	4,166	63,422	2,755
Paulding	249,940	25,132	17,258	292,330	12,370	1,426	1,030	14,826	366
Perry	417,702	42,220	23,600	483,522	18,513	2,629	1,455	22,597	79
Pickaway	893,520	69,164	58,943	1,021,627	39,383	3,948	3,473	46,804	177
Pike	277,420	34,689	33,766	345,875	12,067	2,006	2,185	16,258	11
Portage	2,869,183	97,004	202,777	3,168,965	146,186	8,700	18,181	173,068	1,632
Preble	689,480	37,847	60,033	787,360	27,997	2,045	3,394	33,436	2,041
Putnam	522,046	29,004	45,318	596,367	21,731	1,483	2,364	25,577	377
Richland	1,944,793	96,915	233,780	2,275,488	98,036	7,278	17,588	122,901	1,572
Ross	900,954	65,223	88,099	1,054,276	38,903	3,795	5,557	48,255	276
Sandusky	947,668	45,525	117,223	1,110,416	38,570	2,593	6,407	47,570	400
Scioto	723,741	78,153	57,364	859,257	36,603	4,598	3,415	44,616	677
Seneca	803,298	56,945	73,900	934,144	34,918	3,614	4,957	43,488	473
Shelby	829,893	41,062	213,876	1,084,831	36,180	2,352	12,361	50,893	827
Stark	6,323,704	266,710	570,150	7,160,564	309,695	20,004	42,234	371,933	2,451
Summit	11,751,866	299,028	824,842	12,875,736	639,280	25,931	71,705	736,916	22,212
Trumbull	3,261,941	141,281	337,960	3,741,182	168,150	10,404	24,273	202,827	1,707
Tuscarawas	1,421,863	70,699	149,615	1,642,177	60,804	4,440	9,856	75,100	298
Union	1,023,563	51,515	154,469	1,229,547	56,118	3,711	11,595	71,423	234
Van Wert	391,383	21,211	38,591	451,186	19,876	1,432	2,666	23,974	907
Vinton	123,126	26,975	9,132	159,233	5,349	1,211	423	6,983	0
Warren	4,717,789	152,940	356,815	5,227,544	255,029	12,516	31,403	298,947	4,964
Washington	849,307	129,814	162,807	1,141,927	33,321	6,742	8,459	48,522	93
Wayne	1,896,448	66,978	191,621	2,155,048	94,163	4,991	15,447	114,601	543
Williams	569,484	25,030	79,003	673,517	25,422	1,691	5,588	32,701	1,372
Wood	2,575,903	87,482	233,693	2,897,078	130,924	6,854	19,649	157,427	5,966
Wyandot	333,549	14,903	47,121	395,574	11,003	760	2,347	14,110	72

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2005 tax year, collected in 2006; Tangible Personal Property data are based upon the tax year 2006 collected in the same year.

(b) Represents net taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for all real property, 2.5% rollback for residential real property and homestead exemptions deduction have not been subtracted from this figure because they are fully reimbursed to local governments from the State General Revenue Fund.

SOURCE: Abstracts filed by county auditors with the Ohio Department of Taxation, Tax Equalization Division.